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I am the VP of the Board of the Tax District of Candlewood Isle, although I am contacting you in my individual capacity, not as a representative of the Board. I have been a homeowner on Candlewood Isle for over 20 years and I have been on the Board for two years.

I understand that there will be a public hearing for AN ACT CONCERNING TAX ASSESSMENTS FOR SPECIAL TAXING DISTRICTS (# 5268) on Monday, March 1.

I am writing to express my opposition to the bill, as I am not available to attend the hearing in person.

My main objection to allowing a flat tax for all Connecticut Special Taxing Districts is that on Candlewood Isle, as in most Candlewood Lake tax districts, there is a significant discrepancy between the assessed valuation of waterfront and non-waterfront properties. This could lead to a serious conflict dividing the two groups in our community, and has the potential for unpleasant and expensive litigation. It could also cause a hardship for the properties with the lowest current assessments, from both an increase in taxes and a decrease in market value. Holding a referendum within 24 hours of receiving a petition would be administratively extremely difficult for a tax district such as ours to comply with. The bill is also flawed because it does not allow for a change back from a flat tax to assessed value/mill rate should a flat tax be approved.

If you have any additional information regarding the bill, other than > what is on the website, please let me know.

Thanks for your consideration.

Sincerely, Debra Balbus